

LAWS OF NORTH-CAROLINA.

1817. shall issue to the respective sheriffs, blank licences to hawk and peddle goods within this state, who shall upon application of any person or persons desirous to hawk and peddle goods, countersign and issue the same to the persons so applying, upon his paying the taxes hereby imposed, and that all licences so issued by the Comptroller and delivered to any sheriff shall stand as a charge against said sheriff for the amount of said licenses, and the sheriff shall be entitled in the settlement of his public accounts to a credit for all licences not issued and countersigned, which he shall return to the Comptroller and that the comptroller shall issue and deliver to the members of the General Assembly, to be delivered to the respective sheriffs, not less than twenty licenses for each county, before the rise of this General Assembly; and should any sheriff who shall have received any licenses as aforesaid, resign or the term of his office expire without having issued the licences so delivered to him, he shall deliver the same to his successor, and the receipt of such successor shall be allowed said sheriff in his settlement with the Comptroller:

Mode of issuing licences.

XV. *And be it further enacted*, That every merchant who shall sell goods, wares or merchandize not of the growth and manufacture of his state in any store to the amount of four hundred dollars in one year, shall pay a tax on each and every such store, if a wholesale merchant sixteen dollars, and if a retail merchant six dollars, and every such merchant shall give such store or stores in the list of his taxable property under the same rules and regulations as other taxable property is given in, and the tax thereon shall be levied, collected and accounted for in the same manner as other taxes: Provided always, that no retailer of spiritous liquors by the small measure shall be liable to pay in addition to the tax imposed on said retailers the tax also imposed on stores, unless such retailers shall sell such goods, wares and merchandise other than liquors to the amount herein stated, and provided also that the sheriff may be entitled to demand and collect the tax imposed by this section from such persons also as keep stores for a less time than one year and sell thereout the amount herein before specified, although such stores were not open the first day of April.

On wholesale and retail stores.

XVI. *And be it further enacted*, That owners of billiard tables shall hereafter give them in, in the same manner as other taxable property, and shall pay for each billiard table a tax of five hundred dollars, to be levied collected and accounted for in the same manner as other taxes, and the sheriff shall collect the tax on billiard tables within his county whether the same shall have been there on the first day of April or not, and whether the same shall have been erected on that day or not, unless the person having such table in

Five hundred dollars on Billiard Tables.